



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Laura Jones **Phone #:** (406) 847-2442

(Signature)

(Date)

**Chair, Board of Trustees:** Kevin Johnson

(Signature)

(Date)

**County Superintendant** Carol Turk

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
005	Fifth Grade	LOCAL		
060	Medicaid	STATE		State
062	Legal Settlements	LOCAL		
102	Blackfoot Capital Credit	LOCAL		
105	FIT Kids Grant - 2016	LOCAL		
111	Northern Lights Capital Credit	LOCAL		
115	Children Theater	LOCAL		
121	Donation - Clearview	LOCAL		
123	Donation - EEE (Missoula Elec., Blackfoot)	LOCAL		
124	DONATION - AVISTA	LOCAL		
126	Donation-Private	LOCAL		
131	Donation - Avista Safety Shed	LOCAL		
134	Donations/Contrib-Safety Shed & Contents	LOCAL		
140	Equipment Sale - Tech Funds	LOCAL		
216	R.E.A.P.	FEDERAL	S358A130609	85.358A
280	P.E.T.S. - Spec Ed Voc Rehab	LOCAL		
290	Tech Automotive Scholarship	LOCAL		
331	Titile I Schoolwide - 2010-2011	FEDERAL	045 0811	
335	Title I - Schoolwide 2014-2015	FEDERAL	045 0811	Federal
336	Title I - Schoolwide 2015-2016	FEDERAL	045 0811	Federal
408	HVAC - QSPG - Dept of Commerce	STATE		
435	21st Century Community Learning	FEDERAL	045 0811 1715	84.287
436	21st Century Community Learning 2015-2016	FEDERAL	045 0811 1716	84.287
480	USDA Grant - Exterior Doors Replaced	FEDERAL		

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	100,448.39	73,306.31		8,064.62
02	Taxes Receivable - Real and Personal (120-149)	5,158.77	2,158.13		
03	Taxes Receivable - Protested (150-159)	198.22	84.12		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	105,805.38	75,548.56		8,064.62
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	5,356.99	2,242.25		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	6,386.53			456.60
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	94,061.86	73,306.31		7,608.02
52	<b>TOTAL FUND BALANCE/EQUITY</b>	100,448.39	73,306.31		8,064.62
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	105,805.38	75,548.56		8,064.62

# Trustees' Financial Summary

**FY2015-16**

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**45 Sanders County**

**0811 Noxon Elem**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		71,059.60	95,293.21	24,185.41
02	Taxes Receivable - Real and Personal (120-149)				160.28
03	Taxes Receivable - Protested (150-159)				5.51
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		71,059.60	95,293.21	24,351.20
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				165.79
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			4,554.51	
48	Fund Balance for Budget		71,059.60	90,738.70	24,185.41
52	<b>TOTAL FUND BALANCE/EQUITY</b>		71,059.60	95,293.21	24,185.41
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		71,059.60	95,293.21	24,351.20

# Trustees' Financial Summary

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**45 Sanders County**

**0811 Noxon Elem**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,697.24	3,854.60
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			5,697.24	3,854.60
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			206.50	
48	Fund Balance for Budget			5,490.74	3,854.60
52	<b>TOTAL FUND BALANCE/EQUITY</b>			5,697.24	3,854.60
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			5,697.24	3,854.60

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,590.85	55,382.30		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	20,590.85	55,382.30		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)		40.32		
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		40.32		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	375.20	750.00		
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	20,215.65	54,591.98		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	20,590.85	55,341.98		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	20,590.85	55,382.30		

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**45 Sanders County**

**0811 Noxon Elem**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	111,437.93	6,810.84		
02	Taxes Receivable - Real and Personal (120-149)		3.60		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	111,437.93	6,814.44		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		3.60		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	4,575.00			
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	106,862.93	6,810.84		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	111,437.93	6,810.84		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	111,437.93	6,814.44		



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**45 Sanders County**

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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	559.34			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	559.34			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)	559.34			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	559.34			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	559.34			

# Trustees' Financial Summary

**FY2015-16**

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**45 Sanders County**

**0811 Noxon Elem**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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**45 Sanders County**

**0811 Noxon Elem**

## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		(40.32)		
04	Receivables from Other Funds (160-179)		40.32		
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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**FY2015-16**

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**45 Sanders County**

**0811 Noxon Elem**

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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**0811 Noxon Elem**

## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	270,011.84	265,669.58
1112	District Levy - Personal Property	2,520.67	4,062.13
1114	District Levy - Pers Prop/Mobile Homes	381.90	308.66
1190	Penalties and Interest on Taxes	579.09	377.67
1510	Interest Earnings	377.50	264.21
3110	Direct State Aid	350,463.64	349,062.30
3111	Quality Educator	35,503.18	34,367.52
3112	At Risk Student	6,307.20	5,990.41
3113	Indian Education For All	2,407.20	2,296.80
3114	American Indian Achievement Gap	1,400.00	1,435.00
3115	State Spec Ed Allowable Cost Pymt to Districts	16,290.75	14,515.20
3116	Data For Achievement	1,770.00	2,200.00
3118	Natural Resource Development	2,497.46	3,918.78
3444	State School Block Grant	201,208.99	201,208.99
3446	SB96 Block Grant Reimbursement	1,073.97	0.00
5300	Operating Transfers from Other Funds	2,869.00	0.00
6100	Material Prior Period Revenue Adjustments	664.84	1,953.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>896,327.23</b>	<b>887,631.10</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	397,135.16	417,503.84
			2XX Personal Services - Employee Benefits	2,514.40	2,827.47
			3XX Purchased Professional and Technical Services	1,622.82	304.25
			5XX Other Purchased Services	3,672.56	2,189.83
			6XX Supplies and Materials	26,141.59	25,214.92
			7XX Property and Equipment Acquisition	2,895.00	0.00
			810 Dues and Fees	0.00	197.95
	21XX Support Services - Students				
			1XX Personal Services - Salaries	16,265.51	12,650.21
			2XX Personal Services - Employee Benefits	83.99	77.04
			3XX Purchased Professional and Technical Services	1,911.75	0.00
			5XX Other Purchased Services	2,167.00	1,567.50
			6XX Supplies and Materials	2,454.76	1,521.68
			810 Dues and Fees	177.50	236.00

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	0.00	68.01
			5XX Other Purchased Services	52.75	406.51
			6XX Supplies and Materials	1,214.76	0.00
			810 Dues and Fees	0.00	1,825.00
		<b>222X Educational Media Services</b>			
			5XX Other Purchased Services	207.25	0.00
			6XX Supplies and Materials	1,764.65	1,101.12
			810 Dues and Fees	667.13	836.95
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	54,567.63	58,015.24
			2XX Personal Services - Employee Benefits	323.16	383.35
			3XX Purchased Professional and Technical Services	6,241.82	7,776.00
			5XX Other Purchased Services	17,343.50	19,556.73
			6XX Supplies and Materials	6,608.89	5,575.48
			810 Dues and Fees	3,261.89	1,930.50
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	28,005.79	32,086.29
			2XX Personal Services - Employee Benefits	154.92	194.57
			3XX Purchased Professional and Technical Services	25,139.29	24,385.50
			5XX Other Purchased Services	8,563.68	5,380.81
			6XX Supplies and Materials	20,713.20	20,819.61
			7XX Property and Equipment Acquisition	0.00	4,762.41
			810 Dues and Fees	2,594.00	3,811.50
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	32,845.75	30,864.70
			2XX Personal Services - Employee Benefits	2,109.88	2,225.44
			3XX Purchased Professional and Technical Services	7,658.66	8,382.74
			4XX Purchased Property Services	57,494.00	58,002.79
			5XX Other Purchased Services	3,865.89	3,962.68
			6XX Supplies and Materials	21,810.02	19,447.84
			7XX Property and Equipment Acquisition	956.00	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	16,114.59	9,168.40
			2XX Personal Services - Employee Benefits	94.97	61.71
			5XX Other Purchased Services	0.00	250.00
			6XX Supplies and Materials	3.99	13.50
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	8,858.00	17,823.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>316 Data For Achievement</b>					
		<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services	0.00	1,247.50	
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>					
		<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services	500.00	800.00	
			5XX Other Purchased Services	229.56	347.72	
			6XX Supplies and Materials	50.00	0.00	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	14,474.28	12,881.60	
			2XX Personal Services - Employee Benefits	84.68	83.41	
			3XX Purchased Professional and Technical Services	0.00	224.00	
			6XX Supplies and Materials	1,394.97	893.95	
			7XX Property and Equipment Acquisition	2,314.21	0.00	
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
			5XX Other Purchased Services	5,928.66	5,689.87	
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	10,183.00	10,273.00	
			2XX Personal Services - Employee Benefits	132.78	70.10	
			3XX Purchased Professional and Technical Services	1,043.72	911.50	
			5XX Other Purchased Services	591.70	465.50	
			6XX Supplies and Materials	1,064.06	3,031.94	
			810 Dues and Fees	60.00	0.00	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			1XX Personal Services - Salaries	7,812.18	3,280.99	
			2XX Personal Services - Employee Benefits	500.74	206.11	
			6XX Supplies and Materials	0.00	1,090.21	
	<b>999 Undistributed</b>					
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	53,000.00	50,000.00	
<b>133</b>						
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>1XXX Instruction</b>				
			7XX Property and Equipment Acquisition	1,000.00	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>886,642.64</u>	<u>894,906.47</u>	



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance	116,315.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	887,631.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	894,906.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      6,386.53      Less Last Year                      14,977.92      (4b)	-8,591.39	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	100,448.39	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0811-65884250

45 Sanders County

0811 Noxon Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	135,035.16	112,949.45
	1112 District Levy - Personal Property	1,154.16	1,738.34
	1114 District Levy - Pers Prop/Mobile Homes	172.57	134.48
	1190 Penalties and Interest on Taxes	259.44	174.49
	1510 Interest Earnings	172.47	139.21
	2220 County On-Schedule Trans Reimb	22,025.84	21,127.00
	3210 State On-Schedule Trans Reimb	22,025.84	21,127.00
	3444 State School Block Grant	6,068.33	6,068.33
	3446 SB96 Block Grant Reimbursement	452.55	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>187,366.36</b>	<b>163,458.30</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		12,432.43	10,689.55
		2XX Personal Services - Employee Benefits		64.61	64.91
		3XX Purchased Professional and Technical Services		136,122.10	141,526.80
		4XX Purchased Property Services		156.87	656.91
		6XX Supplies and Materials		14,547.01	9,094.01
		7XX Property and Equipment Acquisition		7,260.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>170,583.02</b>	<b>162,032.18</b>

#### Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					71,880.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					163,458.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					162,032.18	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					73,306.31	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	122.84	40.07
	1611 National School Lunch Program	21,985.05	18,630.96
	1634 Daily Ala Carte Sales	2,044.83	261.99
	1920 Contributions/Donations from Private Sources	102.25	0.00
	3220 State Food Services Match	312.19	319.41
	4550 Federal Child Nutrition	79,068.47	90,652.70
	6100 Material Prior Period Revenue Adjustments	150.40	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>103,786.03</b>	<b>109,905.13</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>460 Fresh Fruit And Vegetable</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	1,287.40	1,128.85
			6XX Supplies and Materials	3,514.69	2,891.06
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	34,632.06	45,447.34
			2XX Personal Services - Employee Benefits	2,130.27	3,435.21
			3XX Purchased Professional and Technical Services	560.00	0.00
			5XX Other Purchased Services	2,122.99	890.80
			6XX Supplies and Materials	65,990.63	82,830.20
			7XX Property and Equipment Acquisition	3,520.00	0.00
			810 Dues and Fees	583.12	443.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>114,341.16</b>	<b>137,066.46</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance					34,916.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					109,905.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					137,066.46	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	456.60	Less Last Year	147.50	(4b)	309.10	
					309.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,064.62	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	182.83	104.11
	2240 County Retirement Distribution	76,126.00	129,027.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		76,308.83	129,131.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	67,321.61	71,417.09	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	2,781.42	2,138.39	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,987.82	9,640.86	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	4,545.24	5,009.47	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	4,804.99	4,721.13	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,057.47	1,760.74	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,717.19	1,548.74	
	392	State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,299.75	1,292.50	
	397	State Career & Technical Ed Entitlement - Trades & Industry				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,130.71	885.30	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	865.15	1,035.57	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,695.26	1,597.19	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	7,004.05	7,997.53	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				105,210.66	109,044.51	



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance	50,972.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	129,131.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,044.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	71,059.60	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0811-65884250

45 Sanders County

0811 Noxon Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
060	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	110,861.18
062	Legal Settlements	
	1920 Contributions/Donations from Private Sources	84.86
102	Blackfoot Capital Credit	
	1900 Other Revenue from Local Sources	1,216.47
105	FIT Kids Grant - 2016	
	1920 Contributions/Donations from Private Sources	1,000.00
111	Northern Lights Capital Credit	
	1920 Contributions/Donations from Private Sources	3,589.45
115	Children Theater	
	1920 Contributions/Donations from Private Sources	478.55
121	Donation - Clearview	
	1920 Contributions/Donations from Private Sources	2,000.00
124	DONATION -AVISTA	
	1920 Contributions/Donations from Private Sources	1,500.00
131	Donation - Avista Safety Shed	
	6100 Material Prior Period Revenue Adjustments	29.17
134	Donations/Contrib-Safety Shed & Contents	
	6100 Material Prior Period Revenue Adjustments	290.03
216	R.E.A.P.	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,803.00
280	P.E.T.S. - Spec Ed Voc Rehab	
	4700 Federal Miscellaneous Grants from other State Agencies	11,250.00
290	Tech Automotive Scholarship	
	1920 Contributions/Donations from Private Sources	166.00
331	Title I Schoolwide - 2010-2011	
	6100 Material Prior Period Revenue Adjustments	1,307.11
335	Title I - Schoolwide 2014-2015	
	6100 Material Prior Period Revenue Adjustments	-30,210.29
336	Title I - Schoolwide 2015-2016	
	4940 Schoolwide Program	103,829.00
436	21st Century Community Learning 2015-2016	
	4340 Title IV, Part B, 21st Century Community Learning Centers	51,311.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		263,505.53





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
060	Medicaid				
	850	Welfare Activities			
		33XX	Community Services		
			3XX Purchased Professional and Technical Services		107,073.60
			<b>060 Subtotal</b>		107,073.60
105	FIT Kids Grant - 2016				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		972.99
			<b>105 Subtotal</b>		972.99
115	Children Theater				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		2,400.00
			<b>115 Subtotal</b>		2,400.00
123	Donation - EEE (Missoula Elec., Blackfoot)				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		149.95
			<b>123 Subtotal</b>		149.95
126	Donation-Private				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			8XX Other Expenditures		250.00
			<b>126 Subtotal</b>		250.00
216	R.E.A.P.				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		222X	Educational Media Services		
			6XX Supplies and Materials		4,803.00
			<b>216 Subtotal</b>		4,803.00
280	P.E.T.S. - Spec Ed Voc Rehab				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			5XX Other Purchased Services		139.88
			6XX Supplies and Materials		3,569.36
			<b>280 Subtotal</b>		3,709.24
336	Title I - Schoolwide 2015-2016				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		59,138.45
			2XX Personal Services - Employee Benefits		10,384.20
			3XX Purchased Professional and Technical Services		14,182.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0811-65884250

45 Sanders County

0811 Noxon Elem

## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services		513.88
			6XX Supplies and Materials		9,217.68
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries		6,448.00
			2XX Personal Services - Employee Benefits		1,113.54
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries		2,448.00
			2XX Personal Services - Employee Benefits		412.43
			<b>336 Subtotal</b>		103,858.18
<b>435</b>	<b>21st Century Community Learning</b>				
	<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		3,640.63
			<b>435 Subtotal</b>		3,640.63
<b>436</b>	<b>21st Century Community Learning 2015-2016</b>				
	<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		39,175.05
			2XX Personal Services - Employee Benefits		6,669.06
			3XX Purchased Professional and Technical Services		1,000.00
			5XX Other Purchased Services		826.26
			<b>436 Subtotal</b>		47,670.37
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					274,527.96

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					105,587.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					263,505.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					274,527.96 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	4,554.51	Less Last Year	3,826.54	(4b)	727.97
					727.97 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					95,293.21 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
060 Medicaid	110,861.18	107,073.60	3,787.58
062 Legal Settlements	84.86	0.00	84.86



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Blackfoot Capital Credit	1,216.47	0.00	1,216.47
105 FIT Kids Grant - 2016	1,000.00	972.99	27.01
111 Northern Lights Capital Credit	3,589.45	0.00	3,589.45
115 Children Theater	478.55	2,400.00	-1,921.45
121 Donation - Clearview	2,000.00	0.00	2,000.00
123 Donation - EEE (Missoula Elec., Blackfoot)	0.00	149.95	-149.95
124 DONATION -AVISTA	1,500.00	0.00	1,500.00
126 Donation-Private	0.00	250.00	-250.00
131 Donation - Avista Safety Shed	29.17	0.00	29.17
134 Donations/Contrib-Safety Shed & Contents	290.03	0.00	290.03
216 R.E.A.P.	4,803.00	4,803.00	0.00
280 P.E.T.S. - Spec Ed Voc Rehab	11,250.00	3,709.24	7,540.76
290 Tech Automotive Scholarship	166.00	0.00	166.00
331 Title I Schoolwide - 2010-2011	1,307.11	0.00	1,307.11
335 Title I - Schoolwide 2014-2015	-30,210.29	0.00	-30,210.29
336 Title I - Schoolwide 2015-2016	103,829.00	103,858.18	-29.18
435 21st Century Community Learning	0.00	3,640.63	-3,640.63
436 21st Century Community Learning 2015-2016	51,311.00	47,670.37	3,640.63
<b>Total</b>	<b>263,505.53</b>	<b>274,527.96</b>	<b>-11,022.43</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	10,619.43	7,413.30
	1112 District Levy - Personal Property	114.03	115.04
	1114 District Levy - Pers Prop/Mobile Homes	16.76	9.77
	1190 Penalties and Interest on Taxes	25.82	12.70
	1340 Fees for Adult Education	572.50	757.50
	1510 Interest Earnings	80.09	65.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>11,428.63</b>	<b>8,374.16</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	7,291.70	7,943.70
			2XX Personal Services - Employee Benefits	112.08	218.81
			4XX Purchased Property Services	1,250.00	0.00
			5XX Other Purchased Services	264.63	86.70
			6XX Supplies and Materials	857.27	596.43
			810 Dues and Fees	1,125.00	2,375.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>10,900.68</b>	<b>11,220.64</b>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	27,031.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,374.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,220.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,185.41	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0811-65884250

45 Sanders County

0811 Noxon Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	8.45	9.30	
	1910 Rentals	12,200.76	11,298.72	
	6100 Material Prior Period Revenue Adjustments	82.50	0.00	
<b>111</b>	<b>Northern Lights Capital Credit</b>			
	1920 Contributions/Donations from Private Sources	343.74	0.00	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>12,635.45</u>	<u>11,308.02</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>920</b>	<b>Enterprise or Internal Service Programs</b>			
		<b>32XX</b>	<b>Enterprise Services</b>		
			4XX Purchased Property Services	4,490.79	7,991.80
			5XX Other Purchased Services	546.75	576.82
			6XX Supplies and Materials	146.33	1,128.00
			7XX Property and Equipment Acquisition	1,628.50	0.00
	<b>999</b>	<b>Undistributed</b>			
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			920 Resources Transferred to Other School Districts or Cooperatives	3,100.00	0.00
<b>111</b>	<b>Northern Lights Capital Credit</b>				
	<b>920</b>	<b>Enterprise or Internal Service Programs</b>			
		<b>32XX</b>	<b>Enterprise Services</b>		
			4XX Purchased Property Services	343.74	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>10,256.11</u>	<u>9,696.62</u>

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						3,879.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,308.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,696.62 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	206.50	Less Last Year	0.00	(4b)	206.50
						206.50 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,697.24 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.25	9.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>19.25</u>	<u>9.74</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	2,869.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,869.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	3,844.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,854.60	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	27.20	30.20	
	1900 Other Revenue from Local Sources	0.00	1,027.00	
	3281 State Technology Aid	814.03	779.99	
	3445 State Combined Fund School Block Grant	0.00	15,927.06	
	3447 SB96 Combined Block Grant Reimbursement	54.05	0.00	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>895.28</u>	<u>17,764.25</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			7XX Property and Equipment Acquisition	6,721.12	0.00
		<b>25XX Support Services - Business</b>			
			6XX Supplies and Materials	0.00	375.20
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	0.00	234.74
<b>140</b>	<b>Equipment Sale - Tech Funds</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	0.00	417.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>6,721.12</u>	<u>1,027.44</u>

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					3,478.84 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,764.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,027.44 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	375.20	Less Last Year	0.00 (4b)	375.20
					375.20 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					20,590.85 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	176.35	145.41
	3445 State Combined Fund School Block Grant	15,927.06	0.00
	6100 Material Prior Period Revenue Adjustments	91.44	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>16,194.85</b>	<b>145.41</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	0.00	750.00
			7XX Property and Equipment Acquisition	2,440.79	0.00
		25XX	Support Services - Business		
			7XX Property and Equipment Acquisition	11,017.89	0.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials	0.00	1,000.00
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	0.00	40.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>13,458.68</b>	<b>1,790.32</b>

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					67,254.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					145.41 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,790.32 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	750.00	Less Last Year	11,017.89	(4b)	-10,267.89
					-10,267.89 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					55,341.98 (5)





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	393.21	302.02
	1900 Other Revenue from Local Sources	2,358.20	0.00
	9710 Residual Equity Transfers In	0.05	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,751.46</u>	<u>302.02</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	0.00	7,340.89
			6XX	Supplies and Materials	0.00	3,165.00
			7XX	Property and Equipment Acquisition	16,771.50	0.00
480	USDA Grant - Exterior Doors Replaced					
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			7XX	Property and Equipment Acquisition	0.00	2,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,771.50	12,605.89	

Schedule Of Changes Worksheet						Fund Code 60
Beginning Fund Balance						135,938.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						302.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,605.89 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	4,575.00	Less Last Year	16,771.50	(4b)	-12,196.50
						-12,196.50 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						111,437.93 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.48	17.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>19.48</u>	<u>17.20</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					6,793.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,810.84 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 72 - Miscellaneous Enterprise Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 72

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.61	1.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1.61</u>	<u>1.41</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 72

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 72

Beginning Fund Balance					557.93 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1.41 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					559.34 (5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0811-65884250

45 Sanders County

0811 Noxon Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.24	2.09
	1920 Contributions/Donations from Private Sources	0.00	1,994.61
	5300 Operating Transfers from Other Funds	0.00	40.32
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	159.79
	6100 Material Prior Period Revenue Adjustments	0.00	83.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1.24</u>	<u>2,280.23</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	443.34	2,280.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>443.34</u>	<u>2,280.51</u>

#### Schedule Of Changes Worksheet Fund Code 82

Beginning Fund Balance	83.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,280.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,280.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      83.43      (4b)	-83.43	
	-83.43	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	15,328.56	9,014.92
XX	39X 1XXX 112	Certified Teacher Staff Salaries	14,171.12	12,477.51
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	3,474.67	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	475,555.68	492,237.57
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,288.67	12,411.30
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	483.43	1,133.16
XX	XXX 26XX 41X	Energy Utility Services	23,411.15	23,459.22
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,515.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,515.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,838.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,901.89
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	27,316.61
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### ***Note to District:***

*If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).*

### ***Remember:***

*The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.*

*Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.*

**Percentage of Special Ed Funding FY2018 Maximum Budget: 88%**

# Trustees' Financial Summary

FY2015-16

Submit ID: 0811-65884250

45 Sanders County

0811 Noxon Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	9,168.40	0.00	0.00	0.00	0.00
280	1XXX	2XX	61.71	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	250.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	13.50	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	17,823.00	0.00	0.00	0.00	0.00
<b>Totals</b>			27,316.61	0.00	0.00	0.00	0.00

27,316.61

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



# Trustees' Financial Summary

FY2015-16

Submit ID: 0811-65884250

45 Sanders County

0811 Noxon Elem

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	49,789.20	0.00	0.00	0.00	49,789.20
Land Improvements	248,185.80	0.00	0.00	0.00	248,185.80
Buildings	1,263,423.60	-406.20	12,432.00	0.00	1,275,449.40
Machinery and Equipment	127,764.00	-960.60	17,320.20	16,453.80	127,669.80
Totals at Historical Cost	1,689,162.60	-1,366.80	29,752.20	16,453.80	1,701,094.20
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,689,162.60	-1,366.80	29,752.20	16,453.80	1,701,094.20

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0811-65884250

**45 Sanders County**

**0811 Noxon Elem**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	25,463.00	8,789.00	0.00	0.00	34,252.00	0.00	34,252.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	25,463.00	8,789.00	0.00	0.00	34,252.00	0.00	34,252.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	84,954.41	12,959.43	0.00	97,913.84
Net Pension - TRS	528,365.48	283,976.12	0.00	812,341.60